

**Pt. 105-71**

notice of hearing for purposes of this section.

**PART 105-71—UNIFORM ADMINISTRATIVE REQUIREMENTS FOR GRANTS AND COOPERATIVE AGREEMENTS WITH STATE AND LOCAL GOVERNMENTS**

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AUTHORITY: Sec. 205(c), 63 Stat. 390, (40 U.S.C. 486(c)).

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**Subpart 105-71.1—General**

**§ 105-71.100 Purpose and scope of this part.**

This part establishes uniform administrative rules for Federal grants and cooperative agreements and subawards to State, local and Indian tribal governments.

**§ 105-71.101 Scope of §§ 105-71.100 through 105-71.105.**

This section contains general rules pertaining to this part and procedures for control of exceptions from this subpart.

**§ 105-71.102 Definitions.**

As used in this part:

*Accrued expenditures* mean the charges incurred by the grantee during a given period requiring the provision of funds for: (1) Goods and other tangible property received; (2) services performed by employees, contractors, subgrantees, subcontractors, and other payees; and (3) other amounts becoming owed under programs for which no current services or performance is required, such as annuities, insurance claims, and other benefit payments.

*Accrued income* means the sum of: (1) Earnings during a given period from services performed by the grantee and goods and other tangible property delivered to purchasers, and (2) amounts becoming owed to the grantee for which no current services or performance is required by the grantee.